

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----x	

**Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)
Ref. Docket No. 38974**

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

KERRY O'NEIL, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On July 24, 2013, I caused to be served the "Notice of Adjournment of Four Hundred Thirteenth Omnibus Objection to Certain Claims (Valued Derivative Claims) Solely as to Certain Claims," dated July 24, 2013 [Docket No. 38974], by causing true and correct copies to be:
 - i. delivered by electronic mail to those parties listed on the annexed Exhibit A, and
 - ii. enclosed securely in separate postage pre-paid envelopes and delivered by overnight mail to those parties listed on the annexed Exhibit B.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Kerry O'Neil

Kerry O'Neil

Sworn to before me this
25th day of July, 2013
/s/ Panagiota Manatakis
Notary Public, State of New York
No. 01MA6221096
Qualified in Queens County
Commission Expires April 26, 2014

EXHIBIT A

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INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
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NEW YORK, NY 10007

FEDERAL RESERVE BANK OF PHILADELPHIA
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